

## **Charity Annual Report Extensions**

**An organization must be registered and in good standing to obtain an extension.**

### **Illinois Attorney General's Office Extension:**

A charitable organization's annual report is due six months after the close of its fiscal year. A charitable organization may receive a sixty day extension by filing a written extension request with our Office prior to its report due date. The written extension request must include the name, CO number and/or FEIN number of the organization.

### **Additional IRS Extension:**

1. All charitable organizations that have obtained the sixty day extension may receive an additional extension of up to two and one-half months for good cause. Good cause for state filing purposes is the same as set forth by the Internal Revenue Service.
2. To receive the additional extension, the charitable organization must have previously timely applied for and received the sixty day extension referred to above; and provide the following additional materials prior to the extended due date (eight months after fiscal year end):
  - a) A written request for the additional extension;
  - b) A completed "draft" Illinois Charitable Organization Annual Report Form AG990-IL stating that:
    - i. the report contains preliminary figures; and
    - ii. the report may be amended when the complete filing is submitted.
  - c) Financial statements which include a balance sheet and income statement in final form (or draft form, if final statements are unavailable);
  - d) All required statutory fees; and
  - e) A copy of the application for extension of time filed with the Internal Revenue Service.

**Submit the complete Annual Report, including all required fees and attachments, by the extended due date. Please note – if financial statements are submitted with an extension request, then they must be resubmitted with the complete Annual Report filing.**